

Fiscal Accountability Initiatives

A Financial Infrastructure for Trial Courts

When trial court funding became a state rather than a county responsibility in 1997, the judiciary saw that it needed to achieve greater fiscal accountability. As courts embarked on the transition to state funding, the Administrative Office of the Courts developed several initiatives to support their efforts:

- The *Trial Court Financial Policies and Procedures Manual* was published in 2001 and is updated periodically. It details basic financial policies and procedures that courts throughout the state are to implement uniformly.
- The Court Accounting and Reporting System (CARS), launched in 2002, is a financial system designed for trial courts. In a 2001 survey, the majority of trial courts had expressed interest in such a statewide financial system. CARS is currently in the middle of a five-year rollout in courts across the state.
- The Trial Court Accounting and Financial Services Unit was launched in conjunction with CARS and designed to support that system's back-end processing requirements. Formerly known as the Trial Court Accounting Processing Center, this Sacramento office provides services such as processing of invoice payments, contract management, procurement, trust accounting, and maintenance of trial court financial information.
- The Treasury Services Unit was established to handle complex centralized banking, with a current emphasis on short-term investments and cash management.

CARS Software and Training

Built on a widely accepted software platform, CARS is tailored to the accounting needs of trial courts. The system is designed to automate court accounting functions, saving hours of staff labor.

At the beginning of each fiscal year, all courts scheduled to start using CARS come to the AOC for a general orientation. Just before the system goes into effect in a particular court, the AOC provides an intensive, hands-on staff training session. CARS users also meet quarterly to discuss what's working, what's not, and how the system could be improved.

Together these initiatives provide the infrastructure for a unified approach to accounting, reporting, and other financial procedures for all California trial courts.

Impacts

- Uniform financial practices and systems make data from court to court more usable and reliable, so that the judiciary can budget more efficiently and accurately.
- Trial courts around the state are being offered the financial administration systems they need to support their operations.
- The statewide accounting support center and treasury offer better administrative services than individual trial courts could afford on their own.

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